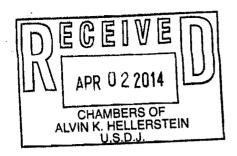
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March 31 2014

The Honorable Alvin K. Hellerstein United States District Court Southern District of New York 500 Pearl Street, Room 1050 New York, NY 10007

Re:

Isack Kousnsky v. Amazon.com. et al.

Civil Action No. 13 CV 9176 (AKH)

Dear Judge Hellerstein,

The undersigned represents the Plaintiff, Isack Kousnsky, in the above action.

Pursuant to Your Honor's Individual Practice Manual, enclosed is the courtesy copy of the Plaintiff's Sur Reply (Second) Memorandum of Law in Opposition to Defendants Amazon.com, Pyramid America, and Art.com's Motion for Judgement on the Pleadings, which was filed through the Southern District of New York CM/ECF system on March 31, 2014.

Please kindly excuse the formatting error for the Certificate of Service. We will make every effort to avoid such errors in the future.

Very sincerely,

/fjb

Encl:

cc: Michael Pampalone, III, Esq.